

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT TACOMA

BRUCE GLENN,

Plaintiff,

v.

UNITED STATES OF AMERICA, and FIRST  
FEDERAL SAVINGS & LOAN  
ASSOCIATION,

Defendant.

Case No. CV05-5413

ORDER DENYING PLAINTIFF'S  
MOTION FOR RECONSIDERATION

Before the Court is Plaintiff's motion for reconsideration of the Court's Order Granting United States' motion for summary denial of petition to quash and for enforcement of IRS summons.<sup>1</sup> For the reasons stated below, the Court finds that Plaintiff's motion is without merit.

I.

Motions for reconsideration are disfavored. Civil Rule 7(h)(1), Local Rules W.D. Wash. The Court will ordinarily deny such motions in the absence of a showing of manifest error in the prior ruling or a showing of new facts or legal authority which could not have been brought to its

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<sup>1</sup>Plaintiff's motion is styled "motion to alter or amend judgment" and is purportedly brought pursuant to Criminal Rule 59. However, Rule 59 does not apply in this civil action.

1 attention earlier with reasonable diligence. Motions for reconsideration shall be filed within ten  
2 judicial days following the order to which it relates and failure to timely file a motion for  
3 reconsideration may be grounds for its denial. *Id.*

4 II.


5 Plaintiff has made no showing of manifest error in the court's prior ruling nor does he  
6 provide the court with any newly discovered evidence or intervening changes in controlling law to  
7 support his request for reconsideration. Plaintiff argues that the IRS summons is administratively  
8 defective and the IRS failed to exhaust its administrative remedies. These arguments are merely  
9 cumulative of what has already been considered by this Court.

10 ACCORDINGLY,

11 IT IS ORDERED:

12 (1) Plaintiff's motion for reconsideration (Dkt.#14 ) is **DENIED**.

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14 DATED this 21st day of October, 2005.

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17 FRANKLIN D. BURGESS  
18 UNITED STATES DISTRICT JUDGE  
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